DECLARATION AND POWER OF ATTORNEY - USA PATENT APPLICATION

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name;

- I believe I am an original, first and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled: *Item of seating furniture, the application for a letter of patent is accompanied herewith;
- I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above;
- I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, 3 1.56;
- I hereby claim foreign priority benefits under Title 35, United States Code, 3 119(a)-(d) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

PRIOR FOREIGN APPLICATION(S)

Priority Claimed

No.: *02 016 324.2 Country: *Europe Date Filed: *24 July 2002

Yes

POWER OF ATTORNEY: I hereby appoint the following attorneys and/or agents to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith (if this application is assigned, I acknowledge that the appointed individuals do not represent me, and that instead they represent the assignee): Yasuo Muramatsu, Registration No. 38,684, and Hideki Muramatsu, Registration No. 45,577.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful, false statements may jeopardize the validity of the application or any patent issued thereon.

Marsus Com

Full name of inventor: *Carrera Massimo

Inventor's signature Municus Cares_

Date 10 Worch 2003

Residence: *Via Lamone 15, IT-61100 Pesaro, Italy

Citizenship: Italy

Post Office Address: Same as above

Send Correspondence To: MURAMATSU & ASSOCIATES 7700 Irvine Center Drive Suite 225 Irvine, CA 92618

Direct Telephone Calls To: Yasuo Muramatsu (949) 753-1127

DEC-SOLE. INV 083101